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Serial N	erial No. Filing Date 09/851,776 May 9, 200			Examiner William T. Leader			Group Art Unit 1742		
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Date: 3//6/8 Signature:



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Registered Representative

Signature

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Our Case No. 9281- 3989 Client Reference No. N US00070

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re A	application of: Kanada et al.)
Serial	No. 09/851,776))
Filing	Date: 05/09/2001) Examiner: William T. Leader)
For:	Thin Film Magnetic Head Having Magnetic Gap Formed of NiP) Group Art Unit: 1742))

FINAL AMENDMENT

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313 - 1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on December 16, 2003 in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of claims 3 - 6 in view of the following amendments and remarks.

Application No.09/851,776
Reply to Office Action of December 16, 2003

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.